

## Adjustment to Quarterly Wage Report

[illegible]

# INSTRUCTIONS

The K-CNS 111 is to amend a previously filed "Quarterly Wage Report & Unemployment Tax Return," K-CNS 100. Complete this adjustment in duplicate. Send the original to:

Examining Unit  
KS Dept of Labor  
401 SW Topeka Blvd  
Topeka KS 66603-3182

If no tax is due, you may fax the  
adjustment to 785-291-3425.

Keep a copy of this adjustment for your records. If you have questions about the completion of this report, you may call your closest unemployment tax representative, or the Examining Unit in Topeka, 785-296-5027. This is not a free call. You may also e-mail [uitax@dol.ks.gov](mailto:uitax@dol.ks.gov).

1. Your firm name, address and ZIP code.
2. Calendar year and quarter. Submit a separate adjustment for each quarter. Identify quarters as follows:

	Quarter - Year
Quarter Ending March 31 .....	1-04
Quarter Ending June 30 .....	2-04
Quarter Ending September 30 .....	3-04
Quarter Ending December 31 .....	4-04

3. Brief reason why this adjustment is necessary.
4. Your 6-digit, Kansas unemployment tax account number. This number is on line 2 of your "Quarterly Wage Report & Unemployment Tax Return."
5. Tax Rate. (See K-CNS 100, line 15, for the tax rate for the quarter being adjusted.)
6. Page Number. List number of pages used.
7. Signature of owner, partner or corporate officer. Adjustment must be signed and dated.
8. Social Security Number of individual workers.
9. Individual worker's name (Last, First and Middle Initial).
10. Corrections to an individual worker's total wages, K-CNS 100, column 8. **LIST ONLY THOSE WORKERS FOR WHICH CORRECTIONS ARE NECESSARY.**
  - (a) List the same wage figure shown on K-CNS 100.
  - (b) List the correct wage figure that should have been reported on K-CNS 100.

11. Corrections to an individual worker's excess wages on K-CNS 100, column 9.
  - (a) List the same excess wage figure shown on K-CNS 100.
  - (b) List the correct excess wage figure that should have been reported on K-CNS 100.

12. Total of columns.
  - (a) Total of Column 10a.
  - (b) Total of Column 10b.
  - (c) Total of Column 11a.
  - (d) Total of Column 11b.

13. Difference in total wages reported and correct total wages.
  - (a) Line 12a minus line 12b. Circle + or -. If 12a is greater, circle -; if 12b is greater, circle +.

Example 1.	12a =	500.00	Example 2.	12a =	000.00
	12b =	<u>000.00</u>		12b =	<u>500.00</u>
	13a =	-500.00		13a =	+500.00

14. Difference in excess wages reported and correct excess wages.
  - (a) Line 12c minus line 12d. Circle + or -. If 12c is greater, circle +; if 12d is greater, circle -.

Example 1.	12c =	500.00	Example 2.	12c =	000.00
	12d =	<u>000.00</u>		12d =	<u>500.00</u>
	14a =	+500.00		14a =	-500.00

15. Net difference in taxable wages.
  - (a) Line 13a plus or minus line 14a. Circle + or -. If the signs in 13a and 14a are the same, add; if the signs are different, subtract.

Example 1.	13a =	+1,000.00	Example 2.	13a =	-1,000.00
	14a =	<u>+1,000.00</u>		14a =	<u>-1,000.00</u>
	Total	+2,000.00		Total	-2,000.00

Example 3.	13a =	+2,000.00	Example 4.	13a =	-2,000.00
	14a =	<u>-1,000.00</u>		14a =	<u>+1,000.00</u>
	Total	+1,000.00		Total	-1,000.00

If the answer is a plus (+), taxes are underpaid, circle UP.  
If the answer is a minus (-), taxes are overpaid, circle OP.

16. Tax Due or Overpaid.
  - (a) Multiply answer in line 15a by the rate, line 5.
    - Circle UP if taxes are due. If the amount due is \$1 or greater, accompany this adjustment with a remittance, payable to the "Kansas Employment Security Fund."
    - Circle OP if taxes are overpaid. If the amount overpaid is \$1 or greater, a credit will be mailed which may be applied to future taxes due. You may also request a refund.